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1   **Sec. 18-67. Preliminary resolution to declare special assessments.**

- 2   (a) When the board may determine to make any public improvement authorized by section 18-66 and  
3   defray the whole or any part of the cost thereof by special assessment, the board shall so declare by  
4   resolution stating the nature of the proposed improvement, designating the road(s) to be improved, or  
5   the parcels to be benefited by the installation of utilities, and stating the portion of the cost to be paid  
6   by special assessment. The resolution shall also designate the lands upon which the special  
7   assessments shall be levied and in describing said lands, it shall be sufficient to describe them as "all  
8   lots and lands adjoining and contiguous or bounding and abutting upon such improvements specially  
9   benefited by the assessment plat hereinafter provided for." The resolution shall also state the total  
10   estimated cost of the improvement. The resolution may also contain those matters required by  
11   section 18-68, subsection (a).
- 12   (b) The resolution adopted pursuant to subsection (a) shall be recorded in the public records of the  
13   county immediately after its adoption.
- 14   (c) The board of county commissioners shall cause to be published once a week for a period of two (2)  
15   weeks in a newspaper of general circulation published in the county, a notice stating that at a regular  
16   meeting of the board on a certain day and hour not earlier than fifteen (15) days from the first  
17   publication, the board will hear objections of all interested persons to the adoption of the resolution  
18   provided for in subsection (d).
- 19   (d) At the time designated in the notice or to which an adjournment may be taken, the board of county  
20   commissioners shall receive any objections of interested persons and may then or thereafter adopt  
21   such resolution with such amendments, if any, as may be desired by the board and which do not  
22   change the location of the improvement or increase the probable cost thereof.

23   **Sec. 18-68. Time for payment.**

24   Assessments made under this article shall become due and payable at a location designated by the county  
25   manager or designee thirty (30) days after acceptance by the board of county commissioners of said  
26   improved road into the county maintenance system, or by written confirmation of acceptance by the  
27   utility company of the utility improvements. All assessments not paid within thirty (30) days after  
28   assessment shall thereupon become payable in equal, annual installments for a period of ten (10) years  
29   with interest as hereinafter set forth commencing at the expiration of the thirty-day period above specified  
30   and shall be payable annually. Interest rates shall be established at prime rate plus two (2) percent.

31   **Sec. 18-69 Assessment roll.**

- 32   (a) ~~At a convenient and reasonable time, either before or after~~ After the completion of work under this  
33   article, the board of county commissioners shall cause to be prepared an ~~preliminary~~ assessment roll  
34   containing property descriptions and ~~preliminary~~ assessments of cost against each lot or parcel of  
35   land abutting the improvement. Upon completion of the ~~preliminary~~ assessment roll, the board shall  
36   cause to be published at least once a week for a period of two (2) weeks in a newspaper of general  
37   circulation published in the county, a notice stating that the ~~preliminary~~ assessment roll has been  
38   completed and is on file in the office of the board and is open to public inspection and that at a  
39   regular meeting of the board on a certain day and hour not earlier than fifteen (15) days from the first  
40   publication, the board will hear objections of all interested persons to the proposed assessments  
41   contained in the ~~preliminary~~ assessment roll. The notice shall further state in brief and general terms,  
42   a description of the improvement with the location thereof. On or after the hearing provided for in  
43   this section, the board shall either annul or sustain or modify in whole or in part the  
44   ~~preliminary~~ assessment indicated on the ~~preliminary~~ assessment roll either by confirming the

preliminary assessment against any or all lots or parcels described therein, or by canceling, increasing or reducing the same according to the special benefits which the board decides each lot or parcel has received or will receive by virtue of the improvement but shall not confirm any assessment in excess of the special benefit to the property assessed. Immediately after the determination of special assessments as hereinbefore provided, the special assessment roll as sustained or modified, shall be delivered to the county finance director and such determination of special assessments shall be final and conclusive unless proper steps shall be taken in a court of competent jurisdiction to secure relief within ~~tentwenty~~ (120) days and except as hereinafter provided.

The hearing provided for in this section may be held in conjunction with the hearing on adoption of the resolution as provided for in section 18-67.

(b) The final assessment roll shall be recorded in the public records of the county immediately after determination of special assessments.

#### **Sec. 18-69. Interest, method of payment.**

~~Assessments made under this article shall become due and payable at a location designated by the county manager or designee thirty (30) days after acceptance by the board of county commissioners of said improved road into the county maintenance system, or by written confirmation of acceptance by the utility company of the utility improvements. All assessments not paid within thirty (30) days after assessment shall thereupon become payable in equal, annual installments for a period not to exceed ten (10) years with interest as hereinafter set forth commencing at the expiration of the thirty day period above specified and shall be payable annually. Interest rates shall not exceed by more than two (2) percent the prime rate fixed as of such date by the banking institution designated by county as its main depository. The board of county commissioners may fix shorter periods for the payment of annual installments or may determine a lower rate of annual interest but any assessment becoming so payable and installments may be paid at any time together with interest accrued thereon to the date of payment. Any annual payments shall be paid pursuant to resolution of the board of county commissioners which shall designate where payment is to be made for the special assessment.~~Sec. 18-70. Priority of lien.

All special assessments for any improvements made under the provisions of this article shall constitute liens upon the property assessed from the date of the recording of the resolution adopted pursuant to section ~~18-67~~18-69 and shall be of the same nature and to the same extent as liens for general county taxes. No sale of any property for general county taxes or for an installment or installments of any such assessment and no perfecting of title under any such sale shall divest the lien of any installment of such assessment not due at the time of the sale. Collection of such assessments with such interest and penalties, and with a reasonable attorney's fee, may be made by the county or lending institution by proceedings in a court of equity to foreclose the lien of the assessment as lien for mortgages is, or may be foreclosed under the laws of the state. It shall be lawful to join in any bill for foreclosure any one (1) or more lots or parcels of land, by whomsoever owned, if assessed for the same improvement; provided that failure to pay any installment of principal or interest on any assessment within thirty (30) days of the date when such installment shall become due shall without notice or other proceedings, cause all installments of principal remaining unpaid to be forthwith due and payable with interest due thereon at date of default and further interest as herein provided; but if before the sale of the property for delinquent assessments, the amount of such delinquency shall be paid with all penalties, interest costs and attorney's fees, further

installments of the principal shall cease to become so due and payable, and shall be due and payable at the times at which the same would be due if no such default had occurred.

**Sec. 18-71. ~~Alternative m~~Method of collection.**

~~(a) Findings.~~

~~(1a)~~ The special assessments specified in this article are to be imposed by the board, not the property appraiser or tax collector. The duties of the property appraiser and tax collector under the Uniform Assessment Collection Act, ~~s~~Section 197.3632, Florida Statutes, are ministerial.

~~(2b)~~ The special assessments to be imposed pursuant to this article will constitute a non-ad valorem assessment within the meaning and intent of the Uniform Assessment Collection Act ~~if the board elects to utilize this section.~~ The county shall comply with the procedures set forth in the Uniform Assessment Collection Act, Section 197.3632, Florida Statutes.

~~(b) Initial proceedings.~~ In order to utilize the Uniform Assessment Collection Act for a first assessment, the board shall adopt a resolution at a public hearing prior to January 1st. The resolution shall, at a minimum, clearly state its intent to use the uniform method for collecting the assessment and notice thereof shall be published weekly in a newspaper of general circulation for four (4) consecutive weeks preceeding the hearing. The resolution shall additionally state the need for the levy, shall include a legal description of the boundaries of the real property subject to the levy, and shall direct the county manager to prepare the initial assessment roll, publish the required notice, and mail the required notice. Other items which may be set forth in the resolution include the purpose of the assessment, the total amount to be levied against each parcel, the unit of measurement, the number of units per parcel, and the total revenue to be collected. If the resolution is adopted, the board shall send a copy of it by United States mail to the property appraiser and the tax collector by January 10th, or by March 10th if agreed to by the parties.

~~(c) Assessment roll.~~ The board shall adopt the non-ad valorem assessment roll at a public hearing held between January 1st and September 15th.

~~(d) Notice by mail.~~ At least twenty (20) days prior to the public hearing, the county shall notice the hearing by first class mail and by publication in a newspaper generally circulated within the county. The notice by mail shall be sent to each person owning property subject to the assessment and shall include the following information:

~~(1) The purpose of the assessment;~~

~~(2) The total amount to be levied against each parcel;~~

~~(3) The unit of measurement to be applied against each parcel;~~

~~(4) The number of units contained within each parcel;~~

~~(5) The total revenue the local government will collect;~~

~~(6) A statement that failure to pay the assessment will cause a tax certificate to be issued against the property which may result in a loss of title;~~

~~(7) A statement that all affected property owners have a right to appear at the hearing and to file written objections with the county within twenty (20) days of the notice;~~

~~(8) A statement that the assessment is to be collected for a period of more than one (1) year, or is to be amortized over a number of years, if applicable; and~~

~~(9) The date, time, and place of the hearing.~~

1 If the notice states that the assessment is to be collected for more than one (1) year, notice by mail  
2 for subsequent years shall not be required unless the assessment is increased beyond the maximum rate  
3 authorized by law, the county's boundaries have changed, or there is a change in the purpose of the  
4 assessment; provided, however, that notice is provided by including the assessment in the property  
5 appraiser's notice of proposed property taxes and proposed/adopted nonad valorem assessments.

6 (e) Notice by publication. In addition to the notice by mail, notice by publication shall also be required  
7 and shall contain the following information:

8 (1) The name of the local governing board;

9 (2) A geographic depiction of the property subject to the assessment;

10 (3) The proposed schedule of the assessment;

11 (4) The fact that the assessment will be collected by the tax collector;

12 (5) A statement that all affected property owners have the right to appear at the public hearing and  
13 the right to file written objections within twenty (20) days of the publication of the notice;

14 (6) A statement that the assessment is to be collected for a period of more than one (1) year, or is to  
15 be amortized over a number of years, if applicable; and

16 (7) A statement that the initial assessment roll is available for inspection and all interested persons  
17 may ascertain the amount to be assessed against a parcel of property at the office of the county  
18 manager or designee.

19 (f) Adoption of the final assessment resolution. At the time named in the notice, or to which an  
20 adjournment or continuance may be taken by the board, the board shall receive any written  
21 objections of interested persons and may then or at any subsequent meeting of the board adopt the  
22 final assessment resolution which shall:

23 (1) Repeal or affirm the initial assessment resolution with such amendments, if any, as may be  
24 deemed appropriate by the board.

25 (2) Establish the rate of assessment; and

26 (3) Approve the initial assessment roll, or adjust such roll or the application of the assessment to  
27 any affected property based on the benefit which the board will provide or has provided to the  
28 property with the revenue generated by the assessment.

29 The adoption of the final assessment resolution shall be the final adjudication of the issues presented,  
30 including but not limited to, the method of apportionment, the initial rate of assessment, the initial  
31 assessment roll and the levy and lien of the assessment, unless proper steps shall be initiated in a court of  
32 competent jurisdiction to secure relief within twenty (20) days from the date of board action on the final  
33 assessment resolution. The assessment roll shall be delivered to the tax collector, or such other official as  
34 the board deems appropriate.

35 (g) Adoption of the annual rate resolution. The board shall adopt an annual rate resolution during its  
36 budget adoption process for each fiscal year following the initial fiscal year for which the  
37 assessments are imposed hereunder. The annual rate resolution shall approve the assessment roll for  
38 the upcoming fiscal year. The annual rate resolution shall be prepared in accordance with the method  
39 of apportionment set forth in the final assessment resolution. A public hearing shall be required prior  
40 to adoption of the annual rate resolution if the assessment is increased beyond the maximum rate  
41 authorized by law, the county's boundaries have changed, or there is a change in the purpose of the  
42 assessment. The annual rate resolution and associated assessment roll shall be delivered to the tax  
43 collector as required by the Uniform Assessment Collection Act.

(h) ~~Lien on real property. All assessments levied hereunder shall constitute a lien against real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and special assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid.~~

#### Sec. 18-72. Supplemental assessments.

In case of any omissions, errors and mistakes in making the special assessments under this article or in case of deficiencies or otherwise, then unless the board of county commissioners shall have determined that special assessments already made fully equal the amount of special benefits, supplemental assessments may be made for such deficiencies, errors, omissions and mistakes; such supplemental special assessments may be made in the same manner, and after the same notice and hearing herein provided for the original special assessments, and shall be a lien to the same extent, and be payable in the same manner, draw the same rate of interest, be subject to the same penalties, and be enforced and collectible in the same manner as such original special assessments.

#### Sec. 18-73. Bonds—Generally.

(a) The board of county commissioners shall have the power and it is hereby authorized to provide by resolution from time to time for the issuance of bonds for the purpose of paying all or a part of the cost of any one (1) or more improvements authorized by this article or any combination of improvements as a single improvement. The principal and interest of the bonds shall be payable ~~solely from the special assessments levied against the property abutting/benefitting from the~~ improvement and any other funds legally available for payment that are pledged or made available for such payment pursuant to the authorization resolution. The bonds of each issue shall be dated, shall bear interest at such rate or rates not to exceed the provisions of F.S. § 215.84(3), shall mature at such time or times not exceeding ~~tenthirty~~ (30) years from their date or dates as may be determined by the board and may be made redeemable before maturity at the option of the county at such price or prices and under such terms and conditions as may be ~~determined~~ fixed by the board prior to the issuance of the bonds. The board shall determine the form of the bonds ~~and the interest coupons to be attached thereto,~~ the manner of executing the bonds and coupons and shall fix the denomination or denominations of the bonds and the place or places of payment of the principal and interest which may be at any bank or trust company within the state. In case any officer whose signature or a facsimile signature shall appear on any bonds or coupons shall cease to be such officer before the delivery of the bonds, this signature or facsimile shall nevertheless be valid and sufficient for all purposes the same as if the officer had remained in office until delivery. All bonds issued under the provisions of this article shall have and are hereby declared to be and to have all of the qualities and incidents of negotiable instruments under the laws of the state. Provision may be made for the registration of any of the bonds in the name of the owner as to the principal alone and also as to both principal and interest ~~and for the reconversion of any of the bonds registered as to both principal and interest into coupon bonds.~~ The bonds may be issued without regard to any limitation on indebtedness prescribed by any law and shall not be included in the amount of bonds which the county may be authorized to issue under any statute. The board shall sell the bonds by competitive ~~bids~~ sale unless it first determines that a negotiated ~~bids~~ sale best serves the interest of the county. The board may sell the bonds at such interest rate or rates limited only by ~~the provisions of F.S. § 215.84(3) applicable law,~~ and for such price as it may determine to be for the best interests of the county. The board may also provide for the replacement of any bonds which shall become mutilated or be destroyed or lost. Bonds may be issued without any other proceedings or the happening of any other conditions or things than those proceedings, conditions or things which are specifically required by this article.

- (b) The proceeds of bonds shall be used solely for the payment of the cost of the improvement, costs of issuing the bond, capitalizing interest, funding reserves or any other lawful purpose, and shall be disbursed in such manner and under such restrictions, if any, as the board may provide. If the proceeds of the bonds by error of estimates or otherwise shall be less than the cost of the improvement, the board of county commissioners may pay the deficit from any other county revenues or funds legally available for the purpose. If the proceeds of bonds issued for any improvement shall exceed the cost of the improvement, the surplus may be paid into the fund provided for the payment of principal and interest on the bonds or for any lawful purpose.
- (c) In the event that the county has constructed an improvement under the terms of this article, and to pay the cost of that improvement has issued bonds payable from the funds provided for herein, and in the event the county desires to construct additions, extensions or betterments to the initial improvement or to construct an additional improvement and to combine the additional improvement with the initial improvement and to refund the outstanding bonds, the county may provide for the issuance of a single issue of bonds under the provisions of this article or for the combined purposes:
- (1) ~~Of refunding bonds then outstanding if they have matured and shall then be subject to redemption or be subject to redemption within a period not to exceed ten (10) years thereafter or can be acquired for retirement.~~
  - (2) Of constructing additions, extensions or betterments or constructing additional improvements and the principal of and the interest on the bonds shall be payable from the funds pledged therefore as provided herein.
- (d) The resolution providing for the issuance of the bonds may also contain such limitations upon the issuance of additional bonds as the board of county commissioners may deem proper and additional bonds shall be issued under such restrictions and limitations as may be prescribed by resolution. All monies received from any bonds issued and sold under the provisions of this article shall be applied solely for the purpose for which the bonds shall be authorized or to the sinking fund created for the payment of the bonds in accordance with the provisions hereof and of the resolution authorizing the issuance of the bonds.

**Sec. 18-74. Same—Pledge of special assessments.**

- (a) The county shall pledge the special assessments provided for by this article as security for the payment of the principal of and interest on any bonds issued under the terms of this article or for a reserve for such debt service.
- (b) The pledge of special assessments shall be a valid and legal binding contract between the county and the holders of the bonds and the county shall be obligated to continue to receive and apply the special assessments in accordance with the proceedings which authorize the issuance of the bonds for which the special assessments are pledged as security as long as any of the bonds are outstanding and unpaid. ~~The county also shall be obligated to collect and apply all revenues derived from the improvement in accordance with proceedings authorizing the issuance of the bonds.~~

**Sec. 18-75. Same—Neither credit nor taxing power pledged.**

- (a) Bonds issued under the provisions of this article shall not constitute a debt of the county or a pledge of the faith and credit of the county but shall be payable solely from special assessments levied against the property abutting/benefitting from the improvement, and from any other revenues described in the authorizing resolution. All bonds shall contain a statement on their face to the effect that the county is not obligated to pay the principal or the interest thereon except from the funds

provided for in this article and that the faith and credit of the county are not pledged to the payment of the principal or interest of the bonds.

- (b) The issuance of bonds under the provisions of this article shall not directly or indirectly or contingently obligate the county to levy or to pledge any form of ad valorem taxation upon real property. No holder of any bond shall have the right to compel any exercise by the county of the ad valorem taxing power to pay any bonds or the interest thereon or to enforce payment of the bonds or the interest thereon against any property of the county. The bonds shall not constitute a charge, lien or encumbrances, legal or equitable upon any property of the county except those funds pledged for the payment of the bonds.

#### Sec. 18-76. Refunding bonds.

- (a) The county is hereby authorized to provide by resolution for the issuance of refunding bonds for the purpose of refunding any bonds then outstanding ~~and which shall then have matured or are then redeemable or subject to redemption within ten (10) years thereafter or can be acquired for retirement~~ and issued under the provisions of this article for the purpose of paying financing or refinancing all or a part of the cost of improvements provided for in this article. The county is further authorized to provide by resolution for the issuance of bonds for the combined purpose of:

- (1) Paying the cost of constructing an additional improvement or improvements; and
- (2) Refunding bonds of the county which shall previously have been issued for financing or refinancing improvements provided for by this article and shall then be outstanding ~~and which shall then have matured or are then redeemable or subject to redemption within ten (10) years thereafter or can be acquired for retirement.~~

The issuance of such refunding bonds, the maturities and other details thereof, the rights of the holders thereof and the duties of the board of county commissioners and of the county in respect to refunding bonds shall be governed by the provisions of this article insofar as those provisions may be applicable.

- (b) If outstanding bonds to be refunded are not redeemable, or immediately redeemable, the board of county commissioners shall have the power to invest the proceeds of refunding bonds in direct obligations of the United States of America or in time deposit of banks or trust companies represented by certificates of deposit secured by direct obligations of the United States of America until the maturity date thereof or the first date upon which the outstanding bonds are redeemable prior to maturity ~~but in no event later than ten (10) years from the date of issuance of the refunding bonds.~~

#### Sec. 18-77. Additional security.

The county may additionally pledge or otherwise provide for the payment of the principal of and interest on any bonds issued under the provisions of this article any funds of the county legally available for the purpose.

#### Sec. 18-78. Trust funds.

All monies received pursuant to the authority of this article whether as proceeds from the sale of bonds or otherwise, shall be deemed to be trust funds to be held and applied solely as provided for in this article. The board of county commissioners ~~shall~~may, in a resolution authorizing the issuance of bonds, provide for the payment of the proceeds of the sale of the bonds to any officer or to any agency, bank or



1 trust company which shall act as trustee of the funds and hold and apply the funds to the purposes of this  
2 article subject to such regulations as this article and the resolution may provide.

3 **Sec. 18-79. Remedies of bondholders.**

4 | Any holder of bonds issued under the provisions of this article ~~or any of the coupons attached thereto~~  
5 except to the extent the rights herein given may be restricted by resolution passed before the issuance of  
6 the bonds, may by suit, action, mandamus or other proceedings, protect and enforce any and all rights  
7 under the laws of this state or granted by this article or resolution and may enforce and compel the  
8 performance of all duties required by this article or resolution to be performed by the county or the board  
9 of county commissioners or by any officer thereof.

10 **Secs. 18-80—18-90. Reserved.**

11  
12 **Section 3. Severability.** If any section, sentence, clause, or phrase of the Ordinance is  
13 held to be invalid or unconstitutional by any court of competent jurisdiction, then said holding shall in no  
14 way affect the validity of the remaining portion of this Ordinance.

15  
16 **Section 4. Inclusion in the Code.** It is the intent of the Board of County Commissioners  
17 that the provisions of this Ordinance shall become and be made a part of the Lake County Code and that  
18 the sections of this Ordinance may be renumbered or relettered and the word "ordinance" may be changed  
19 to "section," "article," or such other appropriate word or phrase in order to accomplish such intentions.

20  
21 **Section 5. Filing with the Department of State.** The clerk shall be and is hereby directed  
22 forthwith to send a certified copy of this Ordinance to the Secretary of State for the State of Florida.  
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1 Ordinance No. 2015-52; Amending Article III, Chapter 18, Lake County Code, regarding Special Assessments.  
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7 **Section 6. Effective.** This Ordinance shall become effective as required by law.  
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10 Enacted this 15<sup>th</sup> day of December, 2015.  
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12 Filed with the Secretary of State December 28, 2015.  
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20 ATTEST:

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24 Neil Kelly, Clerk of the  
25 Board of County Commissioners  
26 of Lake County, Florida  
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BOARD OF COUNTY COMMISSIONERS  
OF LAKE COUNTY, FLORIDA

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24 Sean M. Parks, Chairman  
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This 17<sup>th</sup> day of December, 2015.  
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Approved as to form and legality:

33  
34 Melanie Marsh  
35 Melanie Marsh, County Attorney